

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 58106

#### **CONSERVATION AND RENEWABLE ENERGY SYSTEM**

Clark County, Washington

January 1, 1994 Through December 31, 1995

Issue Date: March 14, 1997

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## TABLE OF CONTENTS

	Page
<b>Management Section</b>	
<hr/>	
Independent Auditor's Report On Compliance With State Laws And Regulations . .	M-1
<b>Financial Section</b>	
<hr/>	
Independent Auditor's Report On Financial Statements . . . . .	F-1
General-Purpose Financial Statements:	
Balance Sheet - 1995 . . . . .	F-2
Balance Sheet - 1994 . . . . .	F-3
Statement Of Income And Capitalized Expenditures - 1995 . . . . .	F-4
Statement Of Income And Capitalized Expenditures - 1994 . . . . .	F-6
Statement Of Cash Flows - 1995 . . . . .	F-8
Statement Of Cash Flows - 1994 . . . . .	F-9
Notes To Financial Statements . . . . .	F-10
<b>Addendum</b>	
<hr/>	
Directory Of Officials . . . . .	A-1

**CONSERVATION AND RENEWABLE ENERGY SYSTEM**  
**Clark County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With State  
Laws And Regulations**

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Joint Board Members  
Conservation and Renewable Energy System  
Vancouver, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of the Conservation and Renewable Energy System, Clark County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated December 3, 1996.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the agency complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the agency's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the agency and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the agency complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the agency had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the joint board members and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

December 3, 1996

**CONSERVATION AND RENEWABLE ENERGY SYSTEM**  
**Clark County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Financial Statements**

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Joint Board Members  
Conservation and Renewable Energy System  
Vancouver, Washington

We have audited the accompanying general-purpose financial statements of the Conservation and Renewable Energy System, Clark County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, as listed in the table of contents. These financial statements are the responsibility of the agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Conservation and Renewable Energy System, at December 31, 1995 and 1994, and the results of its operations and cash flows of its proprietary fund types for the fiscal years then ended, in conformity with generally accepted accounting principles.

Brian Sonntag, CGFM  
State Auditor

December 3, 1996